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JAN - 8 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM D

07041068

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NOTICE OF SALE OF SECURITIES PURSUANT TO REGULATION D, SECTION 4(6), AND/OR

Prefix Serial DATE RECEIVED

UNIFORM LIMITED OFFERING EXEMI	TION
Name of Offering (Check if this is an amendment and name has changed, and indicate change.) FLORIDA CAPITAL REAL ESTATE PARTNERS 27, LTD.	
Filing Under (Check box(es) that apply): Rule 504 Rule 505 X Rule 506 Section 4(6)	☐ ULOE
Type of Filing: X New Filing Amendment	PROCESSE
A. BASIC IDENTIFICATION DATA	- LOSEN
1. Enter the information requested about the issuer	JAN 1.5 2007
Name of Issuer (check if this is an amendment and name has changed, and indicate change.)	2007
FLORIDA CAPITAL REAL ESTATE PARTNERS 27, LTD.	HOMSON
Address of Executive Offices (Number and Street, City, State, ZIP Code)	Telephone Number (Inches A Code)
300 International Parkway, Suite 300, Heathrow, FL 32746	407-333-1604
Address of Principal Business Operations (Number and Street, City, State, ZIP Code) (if different from Executive Offices)	Telephone Number (Including Area Code)
Brief Description of Business The Issuer plans to fund one or more subsidiary entities which, either alone or with unaffi and design, develop, finance, construct, and either lease up and operate or sell Class "A" Type of Business Organization	
· · · · · · · · · · · · · · · · · · ·	ease specify):
Actual or Estimated Date of Incorporation or Organization: OI OI7 X Actual Estim Jurisdiction of Incorporation or Organization: (Enter two-letter U.S. Postal Service abbreviation for State: CN for Canada; FN for other foreign jurisdiction)	

GENERAL INSTRUCTIONS

Federal:

Who Must File: All issuers making an offering of securities in reliance on an exemption under Regulation D or Section 4(6), 17 CFR 230.501 et seq. or 15 U.S.C. 77d(6).

When To File: A notice must be filed no later than 15 days after the first sale of securities in the offering. A notice is deemed filed with the U.S. Securities and Exchange Commission (SEC) on the earlier of the date it is received by the SEC at the address given below or, if received at that address after the date on which it is due, on the date it was mailed by United States registered or certified mail to that address.

Where To File: U.S. Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549.

Copies Required: Five (5) copies of this notice must be filed with the SEC, one of which must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

Information Required: A new filing must contain all information requested. Amendments need only report the name of the issuer and offering, any changes thereto, the information requested in Part C, and any material changes from the information previously supplied in Parts A and B. Part E and the Appendix need not be filed with the SEC.

Filing Fee: There is no federal filing fee.

State

This notice shall be used to indicate reliance on the Uniform Limited Offering Exemption (ULOE) for sales of securities in those states that have adopted ULOE and that have adopted this form. Issuers relying on ULOE must file a separate notice with the Securities Administrator in each state where sales are to be, or have been made. If a state requires the payment of a fee as a precondition to the claim for the exemption, a fee in the proper amount shall accompany this form. This notice shall be filed in the appropriate states in accordance with state law. The Appendix to the notice constitutes a part of this notice and must be completed.

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Failure to file notice in the appropriate states will not result in a loss of the federal exemption. Conversely, failure to file the appropriate federal notice will not result in a loss of an available state exemption unless such exemption is predictated on the filing of a federal notice.

1/2/2007 10:41:55 AM A BASIC IDENTIFICATION DATA Enter the information requested for the following: Each promoter of the issuer, if the issuer has been organized within the past five years; Each beneficial owner having the power to vote or dispose, or direct the vote or disposition of, 10% or more of a class of equity securities of the issuer. Each executive officer and director of corporate issuers and of corporate general and managing partners of partnership issuers; and Each general and managing partner of partnership issuers. Check Box(es) that Apply: |X Promoter | Beneficial Owner Executive Officer □ Director X General and/or Managing Partner FC 27, LLC, a Florida limited liability company Full Name (Last name first, if individual) 300 International Parkway, Suite 300, Heathrow, FL 32746 Business or Residence Address (Number and Street, City, State, ZIP Code) Check Box(es) that Apply: X Promoter □ Beneficial Owner Executive Officer General and/or Director Managing Partner FLORIDA CAPITAL REAL ESTATE GROUP, INC., a Florida corporation Full Name (Last name first, if individual) 300 International Parkway, Suite 300, Heathrow, FL 32746 Business or Residence Address (Number and Street, City, State, ZIP Code) |X | Beneficial Owner General and/or Check Box(es) that Apply: Х Promoter X **Executive Officer** |X Director Managing Partner CHRISTY, KATHERINE A Full Name (Last name first, if individual) 300 International Parkway, Suite 300, Heathrow, FL 32746 Business or Residence Address (Number and Street, City, State, ZIP Code) Check Box(es) that Apply: X Promoter Beneficial Owner **Executive Officer** General and/or X X Director X Managing Partner SELBY, C. THOMAS Full Name (Last name first, if individual) 300 International Parkway, Suite 300, Heathrow, FL 32746 Business or Residence Address (Number and Street, City, State, ZIP Code) Check Box(es) that Apply: Promoter Beneficial Owner **Executive Officer** Director General and/or Managing Partner Full Name (Last name first, if individual) (Number and Street, City, State, ZIP Code) Business or Residence Address Check Box(es) that Apply: Promoter Beneficial Owner **Executive Officer** Director General and/or Managing Partner Full Name (Last name first, if individual) Business or Residence Address (Number and Street, City, State, ZIP Code) Check Box(es) that Apply: Beneficial Owner Promoter **Executive Officer** Director General and/or

(Use blank sheet, or copy and use additional copies of this sheet, as necessary)

(Number and Street, City, State, ZIP Code)

Managing Partner

Full Name (Last name first, if individual)

Business or Residence Address

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2.	What i	s the minin	num investr	nent that w	ill be acce	pted from a	any individ	ual?					00.00
3.	Does th	ne offering	permit join	t ownership	p of a sing	le unit?	•••••				<i>,,,,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Yes	N₀ □
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Answer also in Appendix, Column 2, if filing under ULOE.	_										
2. What is the minimum investment that will be accepted from any individual?											
	No										
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4. Enter the information requested for each person who has been or will be paid or given, directly or indirectly, any commission or similar remuneration for solicitation of purchasers in connection with sales of securities in the offering.											
If a person to be listed is an associated person or agent of a broker or dealer registered with the SEC and/or with a state or states, list the name of the broker or dealer. If more than five (5) persons to be listed are associated persons of such											
a broker or dealer, you may set forth the information for that broker or dealer only.											
Full Name (Last name first, if individual)											
BERTHEL, FISHER & COMPANY FINANCIAL SERVICES, INC. (CRD #13609) Business or Residence Address (Number and Street, City, State, ZIP Code)											
701 Tama Street, Building B, Marion, IA 52302-0609											
Name of Associated Broker or Dealer											
States in Which Person Listed Has Solicited or Intends to Solicit Purchasers											
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REC SO TRY TEX UT WE WAS TWA THE WAY WE WET	PR										
Full Name (Last name first, if individual) BROOKSTONE SECURITIES, INC. (CRD #13366)											
Business or Residence Address (Number and Street, City, State, ZIP Code)											
520 South Florida Avenue, Lakeland, FL 33801 Name of Associated Broker or Dealer											
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Full Name (Last name first, if individual)											
BROOKSTREET SECURITIES CORPORATION (CRD #14667) Business or Residence Address (Number and Street, City, State, ZIP Code)											
2361 Campus Drive #210, Irvine, CA 92612											
Name of Associated Broker or Dealer											
States in Which Person Listed Has Solicited or Intends to Solicit Purchasers	(Check "All States" or check individual States)										
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3.	Does the	offering _[permit joint	ownership	p of a sing	le unit?			·····	••••••		Yes	No □
4.	Enter the	informati	on requeste	ed for eacl	h person w	ho has bee	n or will t	e paid or	given, dire	ctly or ind	irectly, any		_
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		· -										Yes	No
1.	Has the	issuer sold	, or does th	e issuer i	ntend to sel	l, to non-a	ccredited i	nvestors in	this offer	ing?			
				Ans	wer also in	Appendix,	Column 2	, if filing	under ULC	DE.			
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1.	Has the	issuer sol	d, or does t	the issuer i	intend to s	ell, to non-	accredited	investors is	n this offer	ring?	***************************************		
				An	swer also i	n Appendix	, Column	2, if filing	under UL	OE.			
2.	What is	the minin	num investn	nent that w	ill be acce	pted from a	ıny individ	ual?	*************	******	•••••	\$ <u>10,0</u>	00.00
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Stat	es in Wh	ich Person	Listed Has	Solicited	or Intends	to Solicit	Purchasers						
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			Address (N		_	ty, State, Z	IP Code)				 .	<u> </u>	
_			lace, Su), Newpo	ort Bead	ch, CA	92660					
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			<u> </u>		,							Yes	No
1. I	Has the	issuer sole	d, or does	the issuer i	ntend to so	ell, to non-	accredited	investors in	n this offer	ing?	***************************************		
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2. \	What is	the minim	um investr	nent that w	ill be accep	pted from a	ny individ	ual?	***************************************			\$ <u>10,0</u>	00.00
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F11					e informati	on for that	broker or	dealer only	•	· -			
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3.	Does the	offering	permit joint	ownership	of a sing	le unit?		••••••		*************	*************	Yes	No
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1.	Has the	issuer sold	, or does the	ne issuer i	ntend to se	ll, to non-a	accredited i	nvestors in	this offer	ing?	•• •• • • • • • • • • • • • • • • • • •		
				Ans	wer also in	Appendix	, Column 2	, if filing	under ULC	DE.			
2.	What is	the minim	um investm	ent that w	ill be accep	ted from a	ny individu	ial?				\$10,0	00.00
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3.	Does the	offering p	ermit joint	ownership	of a singl	e unit?			***************************************	***************************************			
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	a broker	or dealer,	you may so	et forth the	informatio	on for that	broker or d	lealer only.					
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ST	EVEN L.	FALK	& ASSOC	IATES,	INC. (C	RD #142	97)	 		_			
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14411	IN UI MSSI	ociated DI	JACI UI DE										
Stat	es in Whi	ch Person	Listed Has	Solicited	or Intends	to Solicit I	urchasers						
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				B	NFORMATI	ON ABOU	I OFFERIN	G TE			LE PER S	
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l. Has	the issuer	sold, or does							_		. 🗆	
					in Appendix		-					
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		ilitary T d Broker or D		ite 15	0, Boca	Raton,	FL 33	431				
Name of	Associate	a Broker or D	eater									
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PKI		=	TN	TXX	UXT	(XI)	[VA]	[WKA]	WXV	[W]	OR WY	PA PR
		·										
Full Name (Last name first, if individual) SUNSET FINANCIAL SERVICES, INC. (CRD #3538)												
		nce Address (_				
		y, Kansas			•	0000,						
Name of	Associate	Broker or D	ealer					•				
Ctatas in	Which Do	rson Listed Ha	Calinitad	on Intende	ta Caliait I						·····	
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<u>Bd</u>		J SO	TRN	TXX	[UXT]	V	V/A	WA	\ \ \\\\	<u>W</u> I	<u>vx</u> y	PR
	Full Name (Last name first, if individual)											
SYNERGY INVESTMENT GROUP, LLC (CRD #46035)												
Business or Residence Address (Number and Street, City, State, ZIP Code) 8320 Executive Park Drive, Suite 112, Charlotte, NC 28262												
Name of Associated Broker or Dealer												
States in Which Person Listed Has Solicited or Intends to Solicit Purchasers												
(Check "All States" or check individual States)												
[ANL	.) <u>(</u> AXK	[AZ]	AKR	OXA)	00	OXT	DE	DC	BL	OA	MI	DO
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1.	1. Has the issuer sold, or does the issuer intend to sell, to non-accredited investors in this offering? Answer also in Appendix, Column 2, if filing under ULOE.								X				
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۷.	WHAL IS	uie minim	m mvesum	ciit uiat w	in be acce	pied Hom a	iny marvia	uai:	******************	•••••	•••••	3 10,0 Yes	000,00
3.	Does the	offering p	ermit joint	ownership	of a sing	le unit?		·····	••••••			X	N₀ □
4.											irectly, any		
	commission or similar remuneration for solicitation of purchasers in connection with sales of securities in the offering. If a person to be listed is an associated person or agent of a broker or dealer registered with the SEC and/or with a state or states, list the name of the broker or dealer. If more than five (5) persons to be listed are associated persons of such a broker or dealer, you may set forth the information for that broker or dealer only.												
			irst, if indiv				_						
			IES, IN				(D. C. 4.)					_	
						ty, State, Zings, FL							
		•	oker or Dea		.c opii	1937 12	02.111			_			
			_					.					
Stat	es in Wh	ich Person	Listed Has	Solicited	or Intends	to Solicit l	Purchasers						
	(Check '	'All States'	or check	individual	States)			•••••••				□ A	ll States
	AL	AK	AZ	AR	(XA)	(OO)	(CXT)	DE	[DC]	EXL	(O/A)	HI	[ID]
	IL	DS	ĪĀ	KS	KŸ	<u>DA</u>	ME	MAD	MA	MI	MN	MS	МО
	MXT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	ŌK	OR	PA
	RI	SC	SD	TXN	TXX		VT	WA	WA	WV	WI	WY	PR
			irst, if indiv		(CRD #1	145031							
						ty, State, Z	IP Code)			<u></u>			
			_		rland I	Park, KS	6621	0-9651			* *****	_	
Nan	ne of Ass	ociated Bro	ker or Dea	ıler									
Stat	es in Wh	ich Person	Listed Has	Solicited	or Intends	to Solicit I	Purchasers						
	(Check '	'All States'	or check	individual	States)		****************					ΧA	II States
												TTT	[IE]
	AL IL	AK IN	AZ IA	AR KS	CA KY	CO [LA]	CT ME	DE MD	DC MA	FL MI	GA MN	HI MS	MO
	MT	[NE]	NV	NH	NJ -	NM	NY NY	NC	ND	OH	OK]	OR	PA
	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	wi	WY	PR
Full	Name (I	ast name f	irst, if indiv	ridual)						_			
	•		, INC.	-	365)								
Business or Residence Address (Number and Street, City, State, ZIP Code)													
	4407 Belmont Avenue, Youngstown, OH 44505 Name of Associated Broker or Dealer												
States in Which Person Listed Has Solicited or Intends to Solicit Purchasers													
Otal	(Check "All States" or check individual States)							Il States					
	AL AK AZ AR CA CO CT DE DC FL GA KU DO								اتها				
	TX.		[M	[KC]	KXY	[XĀ]	NXE	MED	MA	MI	MAN	NES	MO
	MXT	NE	NW.	NH	NU	NM	NXY	NC	NO	OH	OK.	OR	PA
	BOI	SC	SO	TAN	TX	UXT)	WT	WA	WA	WXV	WI	WXY	PR

C'OFFERING PRICE NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS

1.	Enter the aggregate offering price of securities included in this offering and the total amount already sold. Enter "0" if the answer is "none" or "zero." If the transaction is an exchange offering, check this box \square and indicate in the columns below the amounts of the securities offered for exchange and		
	already exchanged.	Aggregate	Amount Already
	Type of Security	Offering Price	Sold
	Debt	<u> </u>	s
	Equity		\$
	☐ Common ☐ Preferred		
	Convertible Securities (including warrants)	3	\$
	Partnership Interests		\$
	Other (Specify)	;	\$
	Total		
	Answer also in Appendix, Column 3, if filing under ULOE.		
2.	Enter the number of accredited and non-accredited investors who have purchased securities in this offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicate the number of persons who have purchased securities and the aggregate dollar amount of their purchases on the total lines. Enter "0" if answer is "none" or "zero."		
		Number Investors	Aggregate Dollar Amount of Purchases
	Accredited Investors	,, -	\$0.00
	Non-accredited Investors		\$
	Total (for filings under Rule 504 only)		\$
	Answer also in Appendix, Column 4, if filing under ULOE.		
3.	If this filing is for an offering under Rule 504 or 505, enter the information requested for all securities sold by the issuer, to date, in offerings of the types indicated, in the twelve (12) months prior to the first sale of securities in this offering. Classify securities by type listed in Part C — Question 1.		
	Type of Offering	Type of Security	Dollar Amount Sold
	Rule 505		. \$
	Regulation A		
	Rule 504		
	Total		\$ 0.00
4	a. Furnish a statement of all expenses in connection with the issuance and distribution of the securities in this offering. Exclude amounts relating solely to organization expenses of the insurer. The information may be given as subject to future contingencies. If the amount of an expenditure is not known, furnish an estimate and check the box to the left of the estimate.		
	Transfer Agent's Fees		\$
	Printing and Engraving Costs	X	\$ 35,000.00
	Legal Fees	X	\$ 50,000.00
	Accounting Fees	X	
	Engineering Fees		\$
	Sales Commissions (specify finders' fees separately)		\$2,700,000.00
	Other Expenses (identify) marketing, blue sky, dealerplacementfe	es <u>X</u>	
	Total	X	\$4,500,000.00

5.	b. Enter the difference between the aggregate offer and total expenses furnished in response to Part C—proceeds to the issuer."————————————————————————————————————	ceed to the issuer used or proposed to be used for y purpose is not known, furnish an estimate and f the payments listed must equal the adjusted gross	1		\$ 25,500,000.00
				Payments to Officers, Directors, & Affiliates	Payments to Others
	Salaries and fees		□ s		□ \$
	Purchase of real estate		. 🗌 \$		□ \$
	Purchase, rental or leasing and installation of made and equipment	hinery	. 🗆 s	-	
	Construction or leasing of plant buildings and facilit	ies	<u></u> \$		
	Acquisition of other businesses (including the val- offering that may be used in exchange for the asso issuer pursuant to a merger)	ets or securities of another	. 🗆 \$		
	Repayment of indebtedness		. □ s	<u> </u>	□ s
	Working capital		. 🔲 \$	<u> </u>	□ s
	Other (specify): Construction of multi	-family residential		3	\$ 25,500,000.00
	communities and improvements				
			. 🗆 \$	S	□ s
	Column Totals				X \$ 25,500,000.00
	Total Payments Listed (column totals added)				500,000.00
		SIDSEEDERATESIGNATURE		Carlotte (A)	
sig	issuer has duly caused this notice to be signed by the ature constitutes an undertaking by the issuer to fur information furnished by the issuer to any non-accordance.	nish to the U.S. Securities and Exchange Commi	issio	n, upon writter	
	er (Print or Type)	Signature	Dat	1/4/200	7
_	rida Capital Real Estate Partners 27, Ltd. ne of Signer (Print or Type)	Title of Signer (Print or Type)		, ,,,,,,,	· · · · · · · · · · · · · · · · · · ·
	• • • • • • • • • • • • • • • • • • • •			_	
Ka	therine A. Christy	Manager of FC 27, LLC, Genera	l P	artner of	Issuer

GOFFERING PRIGE NUMBER OF INVESTORS EXPENSES AND USE OF PROCEEDS 15.5

- ATTENTION -

Intentional misstatements or omissions of fact constitute federal criminal violations. (See 18 U.S.C. 1001.)

Katherine A. Christy

		SEE STATESICNATURE SEE STATES							
1.	Is any party described in 17 CFR 230.262 pre provisions of such rule?	esently subject to any of the disqualification	Yes No						
	See A	Appendix, Column 5, for state response.							
2.	 The undersigned issuer hereby undertakes to furnish to any state administrator of any state in which this notice is filed a notice on Fort D (17 CFR 239.500) at such times as required by state law. 								
3.	3. The undersigned issuer hereby undertakes to furnish to the state administrators, upon written request, information furnished by the issuer to offerees.								
4.		uer is familiar with the conditions that must be sette in which this notice is filed and understands the thing that these conditions have been satisfied.							
	er has read this notification and knows the content chorized person.	its to be true and has duly caused this notice to be s	signed on its behalf by the undersigned						
Issuer (I	Print or Type)	Signature	Date						
Florida	Capital Real Estate Partners 27, Ltd.	New	1/4/2007						
Name (I	Print or Type)	Title (Print or Type)							

Manager of FC 27, LLC, General Partner of Issuer

Instruction:

Print the name and title of the signing representative under his signature for the state portion of this form. One copy of every notice on Form D must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.